

ASSEMBLY, No. 2883

STATE OF NEW JERSEY 221st LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2024 SESSION

Sponsored by:

Assemblyman ANTHONY S. VERRELLI

District 15 (Hunterdon and Mercer)

Assemblywoman ANNETTE QUIJANO

District 20 (Union)

Assemblyman WILLIAM B. SAMPSON, IV

District 31 (Hudson)

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Assemblywoman Reynolds-Jackson, Assemblyman Egan, Assemblywomen

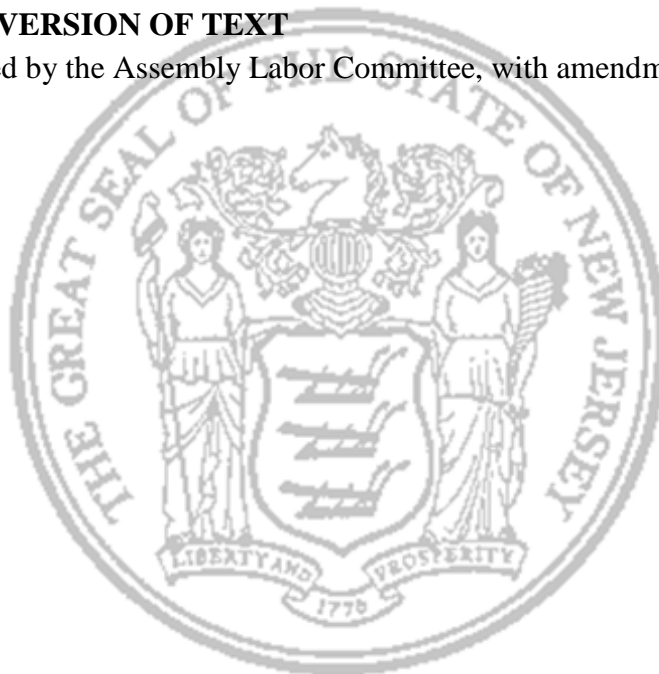
Bagolie, Hall, Sumter and Assemblyman Atkins

SYNOPSIS

Allows gross income tax deduction for union dues paid to labor organizations.

CURRENT VERSION OF TEXT

As reported by the Assembly Labor Committee, with amendments.



(Sponsorship Updated As Of: 6/13/2024)

1 AN ACT allowing a gross income tax deduction for union dues paid
2 to a labor organization during the taxable year, and
3 supplementing chapter 3 of Title 54A of the New Jersey Statutes.
4

5 **BE IT ENACTED** by the Senate and General Assembly of the State
6 of New Jersey:

7
8 1. a. A taxpayer shall be allowed to deduct from gross income
9 any union dues paid by the taxpayer to a labor organization during
10 the taxable year.

11 b. In order to claim the deduction allowed pursuant to this
12 section, a taxpayer shall provide, in a form and manner prescribed
13 by the director, verification of the union dues paid by the taxpayer
14 during the taxable year for which the deduction is claimed.

15 c. As used in this section:

16 "Director" means the Director of the Division of Taxation in the
17 Department of the Treasury.

18 "Labor organization" means any organization of any kind, or any
19 agency or employee representation committee or plan, in which
20 employees participate and that exists for the purpose, in whole or in
21 part, of dealing with employers concerning grievances, labor
22 disputes, wages, rates of pay, hours of employment, or conditions of
23 work.

24 "Union dues" means the total amount of dues, fees, assessments,
25 or other charges or expenses required of members of or public
26 employees represented by a labor organization.
27

28 2. This act shall take effect immediately and apply to taxable
29 years beginning on or after the January 1 following enactment.